

KATTEN MUCHIN ROSENMAN

Chicago
Los Angeles
New York
Washington, DC

525 West Monroe Street
Suite 1600
Chicago, IL 60661-3693
Tel 312 902 5200
Fax 312 902 1061
www.kmr.com

Writer's Direct Numbers
312 902 5312
312 577 4532 (FAX)
johnp@KM2.com

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Via Hand Delivery

Mr. Jeff Spurgat
FULL AUDIO CORPORATION
247 South State Street
Suite 1220
Chicago, IL 60604

Re: Proximity Synchronization of Audio Content Among
Multiple Playback and Storage Devices
Inventor(s): Spurgat, et al.
Our File No. 11748/17

Dear Jeff:

Enclosed please find a draft patent application, informal drawings, an Declaration and Assignment prepared for the above-identified case. Please note, that I have requested some additional information throughout the application and will need that information before the application is filed in the United States Patent and Trademark Office.

Please review the application to make sure that it adequately and satisfactorily sets forth the features of the invention. Please have the co-inventor, Mr. Hoyet H. Andrews III, also review the application. Please send all your comments to me so that we can finalize the application.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,



John S. Paniaguas

JSP:mmm
Enclosures